

# HOUSE . . . . . No. 2497

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By Mr. Larkin of Pittsfield, petition of Peter J. Larkin relative to the resolution of certain tax disputes. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE DISPUTE RESOLUTION PROCESS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 37 of chapter 62C, as appearing in the 2000 Official  
2 Edition, is hereby amended by adding the following sentences in  
3 line 18 after the period:— Such decision, however, will not be  
4 final until 60 days following the determination of the commis-  
5 sioner as to the offer in settlement set out in section 37C of this  
6 chapter, if the applicant properly files a request for settlement  
7 within 60 days of the commissioner's initial notice of the commis-  
8 sioner's decision pursuant to this section.